

Attachment 3

CERTIFICATION OF ANNUAL ACCOUNTING STATEMENT

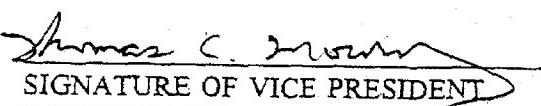
This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 1993 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines;
5. The statement includes any adjustments for audit findings that were agreed to be settled through adjustments to the Special Reserve.

PLAN NAME Community Mutual Insurance Company

Thomas C. Mowry
NAME OF VICE PRESIDENT,
GOVERNMENT PROGRAMS
(TYPE OR PRINT)

Donald M. Dominick
NAME OF DIRECTOR,
GOVERNMENT PROGRAMS FINANCE
AND ADMINISTRATION (TYPE OR
PRINT)


SIGNATURE OF VICE PRESIDENT
GOVERNMENT PROGRAMS


SIGNATURE OF DIRECTOR,
GOVERNMENT PROGRAMS FINANCE
AND ADMINISTRATION

May 4, 1994
DATE SIGNED

May 4, 1994
DATE SIGNED

*Without Attachment

Exhibit

G

Attachment 3

CERTIFICATION OF ANNUAL ACCOUNTING STATEMENT

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 1994 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines;
5. The statement includes any adjustments for audit findings that were agreed to be settled through adjustments to the Special Reserve.

PLAN NAME Community Mutual Insurance Company

Kathy Hinkle
NAME OF DIRECTOR, FEDERAL
EMPLOYEE HEALTH BENEFIT PROGRAMS
(TYPE OR PRINT)

███████
SIGNATURE OF DIRECTOR,
FEDERAL EMPLOYEE HEALTH BENEFIT
PROGRAMS

Dave Koeninger
NAME OF VICE PRESIDENT,
NATIONAL ACCOUNTS FINANCE
(TYPE OR PRINT)

Dave Koeninger
SIGNATURE OF VICE PRESIDENT,
NATIONAL ACCOUNTS FINANCE

12/20/95

DATE SIGNED

12/15/95

DATE SIGNED

Attachment 3

CERTIFICATION OF ANNUAL ACCOUNTING STATEMENT

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 1995 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines;
5. The statement includes any adjustment for audit findings that were agreed to be settled through adjustments to the Special Reserve.

PLAN NAME: Community Insurance Company

Kathy Hinkle

NAME OF VICE PRESIDENT,
FEDERAL EMPLOYEE PROGRAMS
(TYPE OR PRINT)



SIGNATURE OF VICE PRESIDENT,
FEDERAL EMPLOYEE PROGRAMS

Dave Koeninger

NAME OF VICE PRESIDENT,
NATIONAL ACCOUNTS FINANCE
(TYPE OR PRINT)



SIGNATURE OF VICE PRESIDENT,
NATIONAL ACCOUNTS FINANCE

5/16/96

DATE SIGNED

5/20/96

DATE SIGNED

*Without Attachment

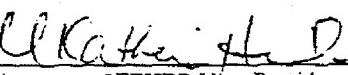
CERTIFICATION OF ANNUAL
ACCOUNTING STATEMENT
(Carrier)

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

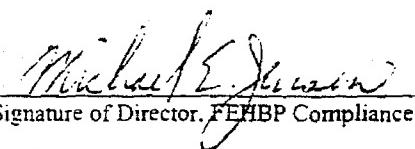
1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 1997 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines, except that draws were made on a checks issued basis. To avoid drawing funds before needed to discharge promptly the obligations incurred under the contract, draws from the letter of credit account were delayed beyond the average float period.
5. The statement includes any adjustment for audit findings that were agreed to be settled through adjustments to the Special Reserve.

Plan Name HMP Ohio

M. Katherine Hinkle
Name of FEHBP Vice-President


Signature of FEHBP Vice-President

Michael Jensen
Name of Director, FEHBP Compliance


Signature of Director, FEHBP Compliance

3/28/98
Date Signed

3/27/98
Date Signed

Attachment 3

2

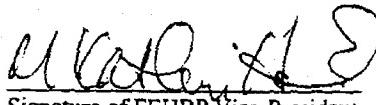
CERTIFICATION OF ANNUAL
ACCOUNTING STATEMENT
(Carrier)

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 1998 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines, except that draws were made on a checks issued basis. To avoid drawing funds before needed to discharge promptly the obligations incurred under the contract, draws from the letter of credit account were delayed beyond the average float period.
5. The statement includes any adjustment for audit findings that were agreed to be settled through adjustments to the Special Reserve.

Plan Name HMP Ohio

M. Katherine Hinkle
Name of FEHBP Vice-President


Signature of FEHBP Vice-President

Michael Jensen
Name of Director, FEHBP Compliance and Finance


Signature of Director, FEHBP Compliance and Finance

March 30, 1999
Date Signed

3/30/99
Date Signed

CERTIFICATION OF ANNUAL
ACCOUNTING STATEMENT
(Carrier)

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of this reporting period in conformity with those guidelines;
2. The costs included in the statement are actual, allowable, allocable, and reasonable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed in accordance with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines, except that draws were made on a checks issued basis until December 1999. To avoid drawing funds before needed to discharge promptly the obligations incurred under the contract, draws from the letter of credit account were delayed beyond the average float period.

Plan Name HMP Ohio

Michael E. Jensen
Name of FEHBP Executive Director,
Compliance

Michael E. Jensen
Signature of FEHBP Executive Director,
Compliance

Daria Rother
Name of FEHBP Sr. Financial Consultant,
Finance

Daria Rother
Signature of FEHBP Sr. Financial Consultant
Finance

3/30/2000
Date Signed

3/30/2000
Date Signed

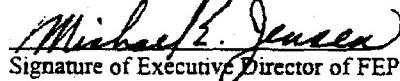
CERTIFICATION OF ANNUAL
ACCOUNTING STATEMENT
(Carrier)

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 2000 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines.
5. The statement includes any adjustment for audit findings that were agreed to be settled through adjustments to the Special Reserve.

Plan Name HMP Ohio

Michael Jensen
Name of Executive Director of FEP


Signature of Executive Director of FEP

Darin Rother
Name of Sr. Financial Consultant


Signature of Sr. Financial Consultant

3/30/01

Date Signed

3/30/2001

Date Signed

Attachment 3

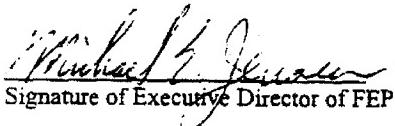
CERTIFICATION OF ANNUAL
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(Carrier)

This is to certify that I have reviewed this accounting statement and to the best of my knowledge and belief:

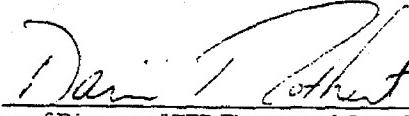
1. The statement was prepared in conformity with guidelines issued by the Office of Personnel Management and fairly presents the financial results of contract year 2001 in conformity with those guidelines;
2. The costs included in the statement are allowable and allocable in accordance with the terms of the contract and with the cost principles of the Federal Employees Health Benefits Acquisition Regulation and the Federal Acquisition Regulation;
3. Income, rebates, allowances, refunds and other credits made or owed with the terms of the contract and applicable cost principles have been included in the statement;
4. The letter of credit account was managed in accordance with OPM guidelines.
5. The statement includes any adjustment for audit findings that were agreed to be settled through adjustments to the Special Reserve.

Plan Name HMP Ohio

Michael Jensen
Executive Director of FEP


Signature of Executive Director of FEP

Darin Rothert
Director of FEP Finance and Compliance


Signature of Director of FEP Finance and Compliance

3/29/02

Date Signed

March 29 2002

Date Signed

Attachment 3